

State of New Mexico
Taxation and Revenue Department

Gaming MFG and Distributor Tax Return

WHO IS REQUIRED TO FILE: Manufacturer or Distributor Licensees who sell, lease or transfer gaming devices in the state are required to remit a Gaming MFG and Distributor Tax equal to ten percent (10%) of the gross receipts.

WHEN TO FILE: The Manufacturer / Distributor gaming tax is due on or before the 15th day of the month following the month in which the taxable event occurred.

Detach the bottom portion and submit with check made payable to: New Mexico Taxation and Revenue Department. Mail to: **P.O. Box 25123, Santa Fe, NM 87504-5123**. See also the instructions for this form. If you have any questions about filing this form, please call (505) 827-0792.

Report Month: _____

(mm/ccyy)

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Original Return
Amended Return

NAME:

STREET/BOX:

CITY, STATE, ZIP:

	MANUFACTURER	DISTRIBUTOR
1. Gross Receipts		
2. Deductions		
3. Tax Due		
4. Penalty		
5. Interest		
6. Total Due		
7. Total Paid		

SSN or FEIN:

CRS:

PLEASE CUT AND INCLUDE THE BOTTOM PORTION WITH YOUR PAYMENT

RETAIN THE UPPER PORTION FOR YOUR RECORDS

Gaming MFG/Distributor Tax

Report Month: _____

(mm/ccyy)

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Original Return
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6. Total Due		
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SSN or FEIN:

CRS:

GMD

Signature _____ Date _____ Phone _____ E-mail address _____

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INSTRUCTIONS FOR COMPLETING THIS FORM: Complete all fields on the return.

LINE INSTRUCTIONS: If your Federal Employer ID (FEIN) or Social Security Number (SSN) and CRS ID are not pre-filled, please enter them for identification purposes. Use the checkboxes to indicate whether the report is an original or amended. If any information is incorrect on the form, please make changes directly on the form.

1. Gross Receipts: Enter the manufacturers or distributors gross receipts for the period.
2. Deductions: Enter the manufacturer deductions on sale, lease or transfer of gaming device to a licensed distributor.
3. Tax Due: **For Manufacturers**, total line 1 minus line 2 multiplied by 10%.
For Distributors, total line 1 multiplied by 10%.
4. Penalty: 2% of Line 3 per month or partial month up to 20% of tax due or \$5.00, whichever is greater.
5. Interest: Line 3 multiplied by the daily interest rate times the number of days the report is late. Interest rates can change on a quarterly basis. The effective annual and daily interest rates are posted on the Department's web page at www.tax.newmexico.gov or can be obtained by contacting the Department.
6. Total Due: Enter the total of Lines 3, 4 & 5.
7. Total Paid: Enter the total amount of remittance included with this return.

Upon completion of the form, sign, date and enter your phone number and E-mail address on return.

www.tax.newmexico.gov